the Central Excises and Salt Act, 1944 to Mizoram should be decided by the Guwahati High Court As per the orders of the Supreme Court final orders in respect of the Show Cause Notices can be passed but no effect can be given until further orders of the Court.

All the parties to the show cause notices have not yet filed their final replies. The matter is presently pending adjudication before the Collector of Central Excise, Shillong.

Expenditure Tax

2403. DR. BAPU KALDATE: Will the Minister of FINANCE be pleased to state:

(a) whether there is any proposal to implement Dr. Chelliah Committee Report on expenditure tax;

(b) whether Government have considered the replacement of Income-tax by expenditure tax; and

(c) if so, what are the details thereof?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) to (c) The Government have accepted the view of the Study Group on Expenditure Tax, that total replacement of Income-tax by expenditure tax is not practical. The suggestion to base savings incentives-on the netting principle was partly accepted by the Government while introducing section 80CCA of the Income--tax Act, by the Finance Act, 1987 with effect from assessment year 1988-89, in respect of deposits in 'The National Savings Scheme, 1987' and contributions to the approved annuity plans of the Life Insurance Corporation of India.

Affairs of National Wastelands Development Board

2404 DR. BAPU KALDATE: Will the Minister of ENVIRONMENT AND FORESTS be pleased to state:

(a) whether it is a fact that several members of the National Wastelands Development Board (NWDB) have resigned;

(b) if so, what are the reasons of their resignations;

(c) whether it is also a fact that speed of the work of afforestation has not kept up and reached the target; and

(d) if so, what corrective measures have been taken for wasteland development?

THE MINISTER FOR ENVIRONMENT AND FORESTS (SHRI Z. R. ANSARI): (a) and (b) Since the setting up of the National Wastelands Development Board in May, 1985, only one member has resigned from the membership of the Board on grounds of ill-health.

(c) and (d) The progress of afforestation during the past three years has been as under:—

Year	Target (in million hectares)	Achievement (in million hectares)
1985-86 . . .	1.45	1.51
1986-87 . . .	1.71	1.76
1987-88 . . .	1.79	1.77
1988-89 . . . (Upto December 1988)	2.00	1.90

The target for 1988-89 is likely to be exceeded.